



## Practice Exercise #5

3 children between the parents: 1 child (age 16) lives with Dad  
2 children (ages 12 & 14) live with Mom

**Visitation:**

First child visits Mom 1<sup>st</sup>, 3<sup>rd</sup> and 5<sup>th</sup> weekends each month.

Second child visits Dad 3 days per week.

Third child visits Dad alternate 3-day weekends, plus 1 evening per week.

**Note:** Amounts are monthly unless otherwise noted.

**Parent 1 (Dad)**

Married, filing jointly with new spouse  
2 children with new spouse  
1 child with Parent 2 (Dad claims)  
1 child from another relationship (Dad claims)  
\$2200 bi-weekly wages (W-2 earnings)  
\$3000/month new spouse income (W-2 earnings)  
\$200 income from interest  
\$300 outgoing child support (other relationship)  
\$200 property taxes  
\$100 necessary job-related expenses  
2 hardships for purposes of exercise

**Parent 2 (Mom)**

Married, filing separately  
1 child with new spouse (Mom claims)  
2 children with Parent 1 (Mom claims)  
\$1500 2x/month worker's compensation  
\$167 property taxes  
\$400 catastrophic losses  
1 hardship for purposes of exercise

## RESULTS & ANALYSIS

**PGC.....Father pays Mother \$302.00 total child support**

**DM** ..... Father pays Mother \$309.00 total child support

DM uses the unrounded average visitation, where PGC uses the rounded approach. These combined differences impact net income, the K factor and H%, associated hardships, and only equates in a \$7 difference in the total support obligation.

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2				
Monthly Child Support Amount		302.00	0.00				
Basic Child Support Amount		302.00	0.00				
Child Support Add-Ons Amount		0.00	0.00				
Child Care		0.00	0.00				
Visit/Travel Expenses		0.00	0.00				
School Expenses		0.00	0.00				
Uninsured Health Expenses		0.00	0.00				
Total Arrears Support Amount		0.00	0.00				
Temporary Spousal Support Amount (N/A)		0.00	0.00				
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2				
Monthly Net Disposable Income		3557.00	2499.00				
Monthly Taxable Gross Income		4966.00	0.00				
Monthly Non-Taxable Gross Income		0.00	3000.00				
Federal Adjusted Gross Income		7966.00	0.00				
Federal Taxable Income		5308.00	0.00				
Net Income Of Parties With Support		3255.00	2801.00				
Federal Tax Filing Status		MARRIED FILING JOINTLY (NOT WITH PARENT 2)	MARRIED FILING SEPARATELY (NOT WITH PARENT 1)				
Number of Tax Exemptions(Federal)		6	4				
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL				
Number of Tax Exemptions(State)		6	4				
Federal Tax Liabilities		247.00	0.00				
State Tax Liabilities		158.00	0.00				
FICA		365.00	0.00				
Self Employment Tax		0.00	0.00				
CASDI		38.00	0.00				
TANF/CalWORKS		NO	NO				
Other Monthly Deduction Totals		Parent 1	Parent 2				
Child Support Paid (Other Relationships)		300.00	0.00				
Required Union Dues		0.00	0.00				
Mandatory Retirement		0.00	0.00				
Other Guideline Deductions		100.00	0.00				
Health Insurance Premium		0.00	0.00				
Hardship Deduction Amount		201.00	101.00				
Hardship Deduction Children		2.0	1.0				
Necessary Job-Related Expenses		100.00	0.00				
Extraordinary Health Expenses		0.00	0.00				
Uninsured Catastrophic Losses		0.00	400.00				
PARENT 1 is required to pay PARENT 2 \$302.00 in CURRENT SUPPORT							
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	85.0%	0.00	0.00	0.00	0.00	424.00	424.00
SECOND-BORN	43.0%	0.00	155.00	155.00	0.00	0.00	0.00
THIRD-BORN	28.0%	0.00	571.00	571.00	0.00	0.00	0.00
	%						
	%						
	%						
	%						
	%						
	%						
	%						

Average % Time with NCP		52.0%						0.00	726.00	726.00	0.00	424.00	424.00
Total Child Support Arrears Per Child													
Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total						
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00						
SECOND-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00						
THIRD-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00						
		0.00	0.00	0.00	0.00	0.00	0.00						
		0.00	0.00	0.00	0.00	0.00	0.00						

## Calculation Results Detail

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	4	3
Number of Children for Earned Income Credits	4	3
Number of Children for Child Tax Credits	4	3
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	YES	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	NO	NO
Number of Children for Child Tax Credits	4	3
Number of Children for Child Tax Credits		
Include Other State Income Taxes	NO	NO
Other State Tax Rate		
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

## Monthly Income Details

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>4766.00</b>	<b>0.00</b>
<b>Parent 1:</b> Based on earned income: \$2200.00 BI-WEEKLY		
<b>Parent 2:</b> Based on earned income: \$0.00 MONTHLY		

<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>
<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>200.00</b>	<b>0.00</b>
Interest Received	200.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>3000.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	3000.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>0.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>3000.00</b>	<b>0.00</b>
Wages/Salary	3000.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>300.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>200.00</b>	<b>167.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00

Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>
<b>Health Insurance Premium</b>	<b>0.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>100.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	100.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	201.00	101.00
Hardship Deduction Children	2.0	1.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	400.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2008)		Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	6087	6087
Number of children	1	2	Father	3589	Percent change	0%	0.0%
% time with NCP	35.68	15.00	Mother	2497	Father, payor of CS, Prop. CS		
Filing Status	<-MFJ	MFS->	Total	6087	Payment cost	309	309
# federal exemptions	6	4	Support		Net spendable income	3281	3281
Wages + salary	4767	0	Presumed CS	309	Change from guideline	0	0
Self-employment income	0	0	Basic CS	309	% of combined spendable	53.9%	53.9%
Other taxable income	200	3000	Add-ons	0	% of saving over guideline	0%	0.0%
TANF plus CS received	0	0	Per Kid		Total Taxes	772	772
Other nontaxable income	0	0	Child 1	-318	Dep. exemptions value	0	0
New-spouse income	3000	1800	Child 2	178	# withholding allowances	6	6
Wages + Salary	3000	0	Child 3	449	Net wage paycheck	4016	4016
Self-employment income	0	1800	Spousal	blocke	Mother		
SS paid other marraige	0	0	Support	d	Payment benefit	309	309
Retirement contrib. if ATI	0	0	Total	309	Net spendable income	2806	2806
Required union dues	0	0	Proposed, Tactic 9		Change from guideline	0	0
Nec. Job-related exp.	0	0	Presumed CS	309	% of combined spendable	46.1%	46.1%
Adj. income (ATI)	0	0	S. Clara SS	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Total	309	Total Taxes	0	0
CS paid other relationship	300	0	Comb. Savings	0	Dep. exemptions value	0	0
Health insurance	0	0	Additional releases	0	# withholding allowances	0	0
Itemized deductions	200	167			Net wage paycheck	0	0
Other medical expenses	0	0	Default Case Settings				
Property tax expenses	200	167	Default Tax Settings				
Ded. interest expense	0	0					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	206*	503*					
Other guideline deductions	100	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	0	0					